



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

December 9, 2005

The Honorable Edward M. Turner III
Chief Judge
County of Bland General District Court
P. O. Box 698
Hillsville, VA 24343

The Honorable H. Lee Chitwood
Chief Judge
County of Bland Juvenile and
Domestic Relations District Court
45 Third Street
Pulaski, VA 24301

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Bland District Court for the period April 1, 2004 through September 30, 2005.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable John C. Quigley, Jr, Judge
The Honorable Robert C. Viar, Jr, Judge
Jill G. Baker, Clerk
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia